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METROPOLITAN ENGRAVING CO.

FRED. A. DABNEY, President and General Manager

RICHMOND, : : : : : VIRGINIA

TAX FIGURES SENT TO GRAND JURIES

(Continued From First Page.)

In excess of \$2,000, there are only 5,677. In other words, far more than half the merchants of Virginia state under oath that they do not buy more than \$1,000 worth of goods in a year. Thus they evade payment of the higher tax.

"It is very patent from the foregoing statement," comments the Auditor, "that there are a large number of merchants throughout the State paying a tax of \$5, who should pay a larger tax. Estimating the gross profits of a merchant will be 40 per cent, the amount he will realize upon sales aggregating \$1,000 will be \$400. After

paying his rent, clerk hire, taxes and other expenses there would remain little, if anything, for his own support.

It would, therefore, appear that few merchants could afford to continue business whose purchases do not exceed \$1,000 a year.

It will be the duty of the grand jury to investigate the returns made by merchants to commissioners of the revenue, and to see if the merchant in each case told the truth. If such merchants can convince the grand jury that they made a simple mistake, the commissioners will assess them with additional license taxes, which are to be immediately paid into court. If it appears fraud was intended, and it is evident the merchant desired to evade a portion of his license tax, he must be indicted.

Wide Discrepancies.
Returning to the assessments of personal property, it is noted in the Auditor's statement that in Accomac County the discrepancy begins. In District No. 1 the average value of a

horse is \$23.55, while in District No. 2 it is only \$17.96. The average value of horses as ascertained in Accomac by the United States Census is \$100.75. It is to be borne in mind that property is to be given in for taxation at "its fair market value."

The average assessed value of a horse in Bath County is \$48.77; in Caroline, \$72.18; in Carroll, \$40.52; in Cumberland, \$72.40; in Grayson, only \$25.18. Richmond, as usual, leads the State in average assessed values, horses here being given in for taxation at an average of \$106.82, and Lynchburg is second, at \$101.55.

Similar discrepancies are noted as to cattle. While Alexandria County reports them as worth \$22.95, Accomac only comes to about half that figure, or \$11.56. Cattle in Clarke are worth for taxation, on the average, \$19.50, while in Grayson, always the worst offender, they are given in at \$6.32. In Rockbridge they are valued at \$14.18; in Russell, \$14.36; in Pulaski, \$22.39.

Sheep, Hogs, Timepieces.
Augusta sheep pay taxes of \$2.67 per head, while those of Buchanan are valued at only \$1.01, and those of Bland at \$1.94.
Hogs in Charles City get a valuation of \$3.90; in Giles of \$1.99, and in Lee of \$1.94.

Instances of the gross inequalities of the burden of taxation in Virginia could be multiplied until they filled several pages of The Times-Dispatch. Carriages do not afford so distinct a comparison, since in some sections automobiles exist in large numbers, while in others they are scarce. But in watches there is a startling discrepancy. Those that tick away in the vest pockets of their owners in Elizabeth City County are worth \$16.28; in Brunswick, \$11.66, and in Albemarle, \$11.53, while in Carroll they will only bring \$1.45 in the market, according to their owners, and in Patrick \$2.20 is all they are worth. Richmond watches have an average valuation of \$23.55; those of Danville only \$10.46.

Small Bank Deposits.
Bedford County people gave in for taxation a total of \$75,190 on deposit in banks, while in the banks of that county at the time there was on deposit a total of \$404,941.13. Where the rest of the deposits came from will be asked of the citizens before the grand jury. Floyd County people had no money on deposit at all—not a cent—although her banks carried \$224,492.48. Presumably it all belonged to people outside the county. King and Queen County was in the same bad condition—no citizen with a dollar in a bank. The same is true of Northampton, although her banks had \$820,679.25. Against \$749,345 reported for taxation in Richmond, there are bank deposits of \$45,772,499.75. Petersburg, with \$5,072,692.65, gave in for taxation \$70,723.

How to Get Information.
A practical way of securing information as to notes and deeds of trust held is suggested by the Auditor. This is to consult mortgages placed on record, and deeds of conveyance in which a vendor's lien is retained to secure a portion of the purchase price.
He also calls attention to the fact that money of a Virginia citizen is taxable, even if it is on deposit outside of the State. Besides, it is a mistake to think that debts can be offset against money. The law does not allow it. Commenting on the showing made as to bank deposits, Mr. Moore says the difference between the sums given in for taxation and those on deposit in banks "is very significant."

Coming to incomes, he notes that if the citizen has no taxable income, the fact must be stated, under oath, on the interrogatory. This gives a basis for

prosecutions for perjury. Incomes realized by taxpayers in Virginia from investments outside, are taxable in this State.

In sixteen counties of Virginia, not one dollar of income was assessed this year against any taxpayers; in each of seventeen counties, only one person was found who swore that his income exceeded \$2,000. In all of the 109 counties, only 339 taxpayers were assessed.

In all of the nineteen cities only 2,644 persons were found with taxable incomes.
"In all counties," says the Auditor, "not as many as one in each 1,600 of population is assessed with income. In all cities, not as many as seven in each 1,000 of population is assessed with income. The grand jury should thoroughly investigate, which taxpayers have not been assessed on incomes, who are assessable, and should also investigate if those assessed have been fully assessed on income."

Duty of Grand Juries.
In his suggestion as to procedure, the Auditor says that the grand jury should summon all persons who have not been assessed; also, all persons who have been assessed, to give such explanations as may be required; and if, after full examination and interro-

gation of such persons, and the examination of such witnesses as the grand jury may choose to summon, it is believed false returns were made through ignorance or mistake, and with no wilfully fraudulent purpose, the taxpayers should be allowed to correct their returns.

Probing incomes, the employers should be summoned, to give information as to earnings of employees. Bank officials may be summoned to show the amount of bank deposits.
But says the Auditor in conclusion, if grand juries believe the false returns were made with a wilfully fraudulent purpose to evade the revenue laws, they should find indictments.

WILLIAMSBURG

[Special to The Times-Dispatch.]
Williamsburg, Va., October 5.—Miss Sadie Harrison is the guest of Mrs. Julia Hundley this week.

Miss Grace Jones, who has been spending the summer in Boston, is home to remain with her parents, Mr. and Mrs. John Jones, for the winter. Malcolm M. Borkey, of Richmond, is expected here this afternoon to spend Sunday with friends.

Mrs. Henley Sweeney, Jr., will leave Monday for Norfolk to spend the week with friends.

Dr. E. G. Booth, who has been in Blackstone for a couple of weeks, has returned home.

Mrs. W. G. Jones, who has been spending several weeks in Albemarle and Richmond, has returned home.

Mrs. Matilda Person and daughter, Miss Florence Person, have returned from a week's visit to Dr. and Mrs. W. F. Creasy, in Newport News.

Miss Martha Spencer, after spending the summer at Buckroe Beach, has come to Williamsburg to remain at the Colonial Inn for the winter.

Dr. Rae Parker, of Smithfield, formerly assistant physician at the Eastern State Hospital, spent Tuesday in Williamsburg.

Harry N. Phillips, cashier of the Peninsula Bank, has returned from his vacation, which was spent in Bedford.

Miss Louie Wilson, of Norfolk, who has been the guest of Mrs. Margaret Spencer on Palace Green, has returned home.

Mrs. George Bryhn and little daughter, Helen, left this week for New York City to visit Mr. Bryhn for several weeks.

Miss Elizabeth Galt and John Galt have gone to New York to remain for the winter. Mr. Galt will attend a college in Hoboken, where his brother, Dr. Rogers Galt, is a professor.

Mr. and Mrs. J. A. Parsley, of Richmond, after spending a week here with the former's parents, Mr. and Mrs. Joseph Parsley, returned home Monday.

Miss Sue Hundley has been spending the week with relatives in Norfolk.

Few friends Monday evening. Those present were Misses Sadie Harrison, Mary Ware Galt and Mary Branch Spencer, and John Tyler, Roy Deal and E. M. Tilley.

Misses Emma Pilkington and Pearl Parsley left this week for Boston, where they will attend college for the season.

Miss Margaret Jones will leave Monday for Newport News to remain a few days with relatives.

FARMVILLE

[Special to The Times-Dispatch.]
Farmville, Va., October 5.—Mrs. Sallie Kalk, of Lynchburg, is on a visit to her aunt here, Mrs. W. E. Borkley.

Mrs. Eugene Gill was a visitor in Richmond last week.

Miss Celeste Richardson left recently for Baltimore, where she will attend the Peabody Institute.

Mrs. McKinney and daughter, Miss

The Cadillac 1913 Is Here

Amid the conflicting claims for this car and that car, the well-known efficiency record of the Cadillac car stands out far above and apart from the rest and is a standard value which any purchaser can bank on. "The service a car has been rendering for years speaks for itself."

The Cadillac has been equipped with an electrical self-starter for over one year, and it is reasonable to suppose that the Cadillac organization knows more about electrically operated cranking devices than any other motor car organization to-day. From this standpoint, which in our opinion is a minor one, greater value can be secured from the purchase of a Cadillac than from any other make of car.

We have at our showrooms all of the 1913 Models and invite all visitors to inspect them.

The Jones Motor Car Company, Inc.

Allen Avenue and Broad Street. Monroe 463.

Frankie, are visiting in Richmond.

Mrs. E. M. Venable, who has been visiting her daughter in Tennessee, has returned to her home here.

Dr. Bidgood, of Petersburg, visited friends here recently.

George E. Cox and wife have returned from a visit to friends in Philadelphia.

Mrs. W. P. Richardson has gone to New York, in company with her brother, H. W. Anderson, of Richmond, to meet Miss Sutherland, who had been

visiting abroad.

Mrs. S. D. Walton is attending the synodical meeting of the Presbyterian Union in Lewisburg.

W. W. Barrow and bride have returned to their home here from their wedding trip.

Rev. Mr. Douglass, of Macon, Ga., has returned home after a visit to friends in Prince Edward.

D. W. Divers left yesterday for Lynchburg, where he will accept a position.

"Our Personal Guarantee to all Skin Sufferers" TRAGLE DRUG CO.

We have been in business in this town for some time, and we are looking to build up trade by always advising our patrons right.

So when we tell you that we have found the eczema remedy and that we stand back of it with the manufacturer's iron-clad guarantee, backed by ourselves, you can depend upon it that we give our advice not in order to sell a few bottles of medicine to skin sufferers, but because we know how it will help our business if we help our patrons.

We keep in stock and sell all the well-known skin remedies. But we will say this: If you are suffering from any kind of skin trouble, eczema, psoriasis, rash or better, we want you to try a full size bottle of D. D. D. Prescription. And if

it does not do the work, this bottle will cost you nothing. You alone to judge.

Again and again we have seen how a few drops of this simple wash applied to the skin takes away the itch instantly.

And the cures all seem to be permanent. D. D. D. Prescription, made by the D. D. D. Laboratories of Chicago, is composed of thymol, glycerine, oil of wintergreen and other healing, soothing, cooling ingredients. And if you are just crazy with itch, you will feel soothed and cooled, the itch absolutely washed away the moment you applied this D. D. D.

We have made fast friends of more than one family by recommending this remedy to a skin sufferer here and there, and we want you to try it now on our positive no-pay guarantee.

Tragle Drug Co.—Advertisement.

Stieff Silver

The Annual Exhibition Of
Stieff Sterling Silverware

Will be held at
THE Jefferson

Tuesday, Wednesday,
Thursday and Friday,
October 8th, 9th, 10th
and 11th. This display will interest every one who appreciates the beautiful in Silverware.

The artistic value and durability of Stieff Silverware is beyond criticism. Made entirely by hand in the Stieff workshop in Baltimore by the best artists and silversmiths in the country.

There will be on view a large and interesting selection from the single spoon to a complete service.

You are invited to examine this interesting display of silverware, even though you may not be contemplating a purchase at the present time.

Stieff Silverware is recognized the standard of workmanship the world over.

The Stieff Co.
Silversmiths,
17 McLane Place,
Baltimore, - Md.



You Can Bank On ZEMO, the New Cure for Eczema!

A 36c Bottle Will Prove It Absolutely.
Your skin will revel with joy the moment you apply the new remedy, ZEMO. "Glorious, but isn't it great!" ZEMO is a liquid. You rub it on the affected part, it sticks right in, and



"You Can't Hide Eczema Cure" Will You Wait I Used ZEMO!"

then it's goodbye to every eczema cure, to all eczema pain, to pimples, blackheads and blotches, rashes, sores and prickly heat. Yes, they all go; they've got to go. Look in the mirror a few days after and you will realize that you have the greatest skin remedy ever known, in your possession. And how clear, smooth and spotless it leaves the skin! ZEMO is a marvel of freshness after shaving. Dandruff disappears too. ZEMO is safe, absolutely.

Use ZEMO for irritated, raw and inflamed skin; for cuts, sores and blisters and feel the difference at once. Cures eczema, whether you suffer from skin affliction will go with over it.

ZEMO is sold at drug stores, in 36-cent and 1-bottle, or sent direct, on receipt of price, by E. W. Ross Medicine Co., St. Louis, Mo. Just try a 36-cent bottle first, and then, when you have proved its merit, get a 36-cent bottle, which contains six times as much as the 36-cent bottle.

ZEMO is sold in Richmond and guaranteed by Parsons Pharmacy, People's Drug Store, Richardson Drug Store, Tarrant Drug Co., Saunders & Crump, Robertson Drug Co.—Advertisement.

College Girls' Boots

Fashion's latest dictate to the carefully dressed young women finds expression in our line of College Girls' Boots, made by America's foremost style leaders in the manufacture of women's shoes.

These College Girls' Boots are made on lasts which are entirely new this season, with patterns which will surely appeal to you. They have medium heels and extension soles. They are roomy and comfortable—excellent for walking and every-day activity.

Specially priced at \$2.00 to \$4.00 per pair.

Parrish, Corney & Hicks,

Successors to Parrish Bros.

Dependable Shoes.

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